

# HOUSE BILL No. 1233

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3-2-20.

**Synopsis:** Charitable contribution deduction. Allows a taxpayer other than a corporation to take an income tax deduction for charitable contributions in an amount equal to the lesser of: (1) the amount of the charitable contribution; or (2) \$5,000 for a single return or \$10,000 for a joint return. Provides that a taxpayer may not claim the deduction if the taxpayer itemizes the contribution for federal tax purposes.

**Effective:** January 1, 2004.

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**Duncan**

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January 13, 2003, read first time and referred to Committee on Ways and Means.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

## HOUSE BILL No. 1233

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-3-2-20 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2004]: **Sec. 20. (a)** As used in this section, "charitable  
4 contribution" has the meaning set forth in Section 170(c) of the  
5 Internal Revenue Code.

6       **(b)** Except as provided in subsection (c), a taxpayer other than  
7 a corporation is entitled to a deduction from the taxpayer's  
8 adjusted gross income for the taxable year equal to the lesser of:

9       **(1)** the total amount of charitable contributions paid by the  
10 taxpayer during the taxable year; or

11       **(2)** in the case of:

12       **(A)** a single return, five thousand dollars (\$5,000); or

13       **(B)** a joint return, ten thousand dollars (\$10,000).

14       **(c)** A taxpayer is not entitled to the deduction allowed under this  
15 section if the taxpayer claims an itemized deduction for the  
16 charitable contribution on the taxpayer's federal income tax  
17 return.



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1       SECTION 2. [EFFECTIVE JANUARY 1, 2004] **IC 6-3-2-20, as**  
2       **added by this act, applies to taxable years beginning after**  
3       **December 31, 2003.**

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